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September 6, 2022

Via Email and ECF

Honorable Martin Glenn  
Chief United States Bankruptcy Judge  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green, Courtroom 523  
New York, NY 10004-1408

Re: ***In re All Year Holdings Limited, Chapter 11 Case No. 21-12051 (MG)***

Dear Chief Judge Glenn:

Our firm represents Paragraph Partners LLC, the plan sponsor in this case. We are writing in furtherance of the mediation process to be undertaken in this case.

As reported in the letter to the Court from counsel for the Debtor dated September 6, 2022 [ECF No. 207], the parties have agreed to mediation. A mediator needs to be selected, and we expect to work with the parties over the next few days to identify and engage an appropriate mediator. Once a mediator is engaged, we expect that the mediator will consult with all parties and decide the content and timing of any and all submissions by the parties.

This is a high priority for our clients, and we intend to make ourselves available to the parties over the coming days to facilitate the mediation process.

We appreciate the Court's consideration in this matter.

Respectfully,

A handwritten signature in dark ink that reads "Stephanie Wickouski".

Stephanie Wickouski